

**RCOA-1 Coin-Operated Amusement Device Tax Decal Order Form****Read this information first**

Station no. 607

There is an annual tax of \$30 imposed for the operation of each coin-operated amusement device (COAD) and redemption machine. You must annually order tax decals on or before July 31st by completing Form RCOA-1 and Form RCOA-1-A, Coin-Operated Amusement Device Schedule. You must make payment in full to receive your tax decals.

**Note:** If you operate/display COAD and redemption machines without tax decals you will be subject to a penalty and the machines may be seized.

**Step 1: Identify your business**

- 1 Name: \_\_\_\_\_ 4 Account ID: \_\_\_\_\_
- 2 Address: \_\_\_\_\_ 5 FEIN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Number and street Federal Employer Identification number
- City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ 6 Social Security number (if no FEIN): \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_
- 3 ☐ Check here if your address has changed. 7 License number: **AD** - \_\_\_\_\_ - \_\_\_\_\_

**Step 2: Tell us the number of tax decals you are ordering**

- 8 Write the number of tax decals you need to order on the line next to the type of machine for which you are ordering tax decals.  
**Note:** You must also complete and attach Form RCOA-1-A to identify each machine for which you are ordering a tax decal.
- 8a \_\_\_\_\_ jukeboxes  
8b \_\_\_\_\_ mechanical rides  
8c \_\_\_\_\_ pinballs  
8d \_\_\_\_\_ pool games  
8e \_\_\_\_\_ redemption machines  
8f \_\_\_\_\_ shuffleboards  
8g \_\_\_\_\_ video games - amusement (e.g., Pac Man, Golf)  
8h \_\_\_\_\_ video games - simulated gaming (e.g., poker, blackjack)  
8i \_\_\_\_\_ other (brief description) \_\_\_\_\_

9 Add Line 8a through 8i. This is the total number of tax decals you need to order (Step 4, Line 11). 9 \_\_\_\_\_

**Step 3: Tell us the tax year for which you are ordering tax decals**

10 August 1, 20\_\_\_\_ to July 31, 20\_\_\_\_  
Year Year

**Step 4: Figure your tax**

- 11 Number of tax decals you need to order (the total number from Step 2, Line 9). 11 \_\_\_\_\_
- 12 Multiply Line 11 by \$30. 12 \$ \_\_\_\_\_
- 13 Penalty (if applicable). See instructions. 13 \$ \_\_\_\_\_
- 14 Add Lines 12 and 13. This amount is your total tax and penalty. 14 \$ \_\_\_\_\_
- 15 Write the amount of credit you wish to apply. 15 \$ \_\_\_\_\_
- 16 Subtract Line 15 from Line 14. This is the total amount due. 16 \$ \_\_\_\_\_  
Make your check payable to "Illinois Department of Revenue (COAD)."

**Step 5: Sign below**

Under penalties of perjury, I state that I have examined this information and, to the best of my knowledge, it is true, correct, and complete.

Signature \_\_\_\_\_ (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ /\_\_\_\_\_/\_\_\_\_\_  
Daytime telephone Date

**Step 6: Mail your order form or WebFile at tax.illinois.gov.**

Mail your completed Form RCOA-1, Form RCOA-1-A, and payment to us at



**SPRINGFIELD CASHIERING OPERATIONS SECTION**  
**ILLINOIS DEPARTMENT OF REVENUE**  
**PO BOX 19019**  
**SPRINGFIELD IL 62794-9019**



Do not write below this line.

License no. \_\_\_\_\_ Date issued \_\_\_\_/\_\_\_\_/\_\_\_\_ Clerk ID \_\_\_\_\_

# Form RCOA-1 Instructions

## General Information

### Who must complete Form RCOA-1?

If you display or operate a coin-operated amusement device (COAD) or redemption machine to be played/operated by the public at a place you either own or lease (whether or not you own the machine), you must complete Form RCOA-1 and pay an annual tax of \$30 per machine. We will issue you a tax decal when we receive your completed Form RCOA-1 and Form RCOA-1-A, Coin-Operated Amusement Device Schedule, along with proper payment.

Tax decals must be securely affixed to the machine for which they are issued and must be conspicuously displayed.

**Note:** Unlawful operation/display of a COAD or redemption machine is a Class C misdemeanor and also subjects the operator to a penalty of 30 percent of the tax due. An unlawfully operated/displayed COAD or redemption machine is subject to seizure by the Illinois Department of Revenue.

### What is a COAD?

A COAD (coin-operated amusement device) is a coin-in-the-slot mechanical device (*e.g.*, video game, pinball machine, or mechanical ride) that returns no monetary or merchandise prize to its player. Crane machines do **not** require tax decals.

### What is a redemption machine?

A redemption machine rewards its player with merchandise prizes in exchange for accumulated tickets/tokens from the play of the game. The value of prizes awarded can be no more than \$5 or seven times the cost charged for a single play of the game, whichever is less. The redemption value of the tickets/tokens cannot exceed the amount charged for a single play of the game. Crane machines do **not** require tax decals.

### When do tax decals expire?

COAD tax decals expire each year on **July 31st**.

### How do I obtain additional tax decals?

If you need to purchase additional tax decals on or after August 1, complete Form RCOA-1 and Form RCOA-1-A for the additional machines.

### Where can I get help?

If you have questions, write us at the address in Step 6 or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 785-7836** or visit our Web site at **tax.illinois.gov**.

## Step-by-Step Instructions

### Step 2: Tell us the number of tax decals you are ordering

**Line 8a through 8i** - Tell us the number of tax decals you need on the line next to the type of machine for which you are ordering tax decals.

**Line 9 - Add Line 8a through 8i.** This is the total number of tax decals you need to order.

### Step 3: Tell us the tax year for which you are ordering tax decals

**Line 10** - Complete the tax year for which you are ordering tax decals (*e.g.*, August 1, 2006 to July 31, 2007).

### Step 4: Figure your tax due

**Line 11** - Write the total from Step 2, Line 9.

**Line 12** - Multiply Line 11 by \$30.

**Line 13** - It is a Class C misdemeanor to operate/display a COAD or redemption machine without a tax decal and also subjects the operator to a penalty of 30 percent of the tax due. If you are obtaining a tax decal that is late, multiply the number of machines included in Line 11 which are late by \$9.00.

**Line 15** - Write the amount of the credit you wish to apply.

### Step 5: Sign

You must sign and date Form RCOA-1. Also, provide a day-time telephone number where we may contact you.

### Step 6: Mail your order form

Mail your completed Form RCOA-1, Form RCOA-1-A, and payment to us at



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ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019**

**Note:** If you prefer, you can file Form RCOA-1 using our Web-File program at **tax.illinois.gov**.

Make your check payable to “**Illinois Department of Revenue (COAD)**.”

